

BOARD OF EDUCATION
HI-NELLA SCHOOL DISTRICT
COUNTY OF CAMDEN
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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November 16, 2016

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE, AND PERFORMANCE

Honorable President and
Members of the Board of Education
Hi-Nella School District
County of Camden
Hi-Nella, New Jersey 08083

We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Hi-Nella School District in the County of Camden for the year ended June 30, 2016, and have issued our report thereon dated November 16, 2016.

As part of our audit, we performed procedures required by the District of Administration and Finance, New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Hi-Nella School District for the fiscal year ending June 30, 2016 and is intended for the information of the School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND
PERFORMANCE**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasury function, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule, contained in the district's CAFR

Official's Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Kirsten Trebisky	Board Secretary	\$ 60,000
Katherine Smith	Treasury Function	155,000
Karen Willis	School Board Admin.	N/A

Tuition Billing Charges

There were no tuition billings to other districts during the year.

District Internal Control Policies

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

All Internal Control Policies appeared to be in force in accordance with NJAC 6A:23A-6.5 through 6.13.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under audit did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account

Finding 2016-1

A Payroll Account was maintained by the district for the enterprise fund. The Payroll records were not fully balanced as of June 30, 2016.

Recommendation

An analysis of the Payroll Account should be completed in order to provide the necessary information for period ending reports and W-2 preparation.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures Against Those Federal Grants Awards

There were no federal or state grants awarded during the year.

Certification of Income Tax Compliance

A certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury was not required by the March 15 due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2016 for goods not yet received or services not yet rendered and no blanket purchase orders or reserves for encumbrances were noted. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for proprietary and to determine that goods were received and services were rendered as of June 30, 2016. Included in accounts payable was a material amount of prior year tuition adjustments.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings - None

B. Administrative Classification Findings - None

Financial Planning, Accounting and Reporting (Cont'd)

Board Secretary's Records

The financial records, books of accounts maintained by the Secretary were not in satisfactory condition.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (N.J.A.C. 6:2-2.13) were performed. Budgetary line item account transfers were approved monthly to cover anticipated deficit, where possible.

Finding 2016-2 (CAFR Finding 2016-1)

With regard to prior year tuition adjustments from the Sterling Board of Education, documentation was not available to fully support the open purchases orders charged against the 2015-16 Budget.

Recommendation

The Hi-Nella Board of Education should request and review a calculation of the tuition adjustments for all prior school years, including the actual number of students, as well as the audited tuition rates from the Sterling Board of Education.

Finding 2016-3 (CAFR Finding 2016-3)

As of June 30, 2016, seven general fund budgetary line items was over-expended, thus contributing to an overall general fund unassigned deficit in fund balances.

Recommendation

The Hi-Nella Board of Education should consult with the New Jersey Department of Education, along with the appointed state monitor, in order to develop a formal corrective action plan that seeks to adequately fund future operating budgets and eliminate the budget basis deficit in the amount of \$1,100,957.

An attempt was made to maintain the appropriate record of budget transfers and acquire approval from the County Superintendent for transfers, where cumulatively in excess of 10% of the advertised amount as defined in N.J.A.C. 6A:23-211(f). As a result of the significant tuition adjustments, adequate unspent funds were not available in other budget line items, sufficient to cover the unbudgeted tuition costs.

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School.

Financial Planning, Accounting and Reporting (Cont'd)

Treasurer's Records

The Treasurer prepared cash reconciliations for the general operating account, payroll account and payroll agency account per N.J.S.A.18A:17-9.

Finding 2016-4 (CAFR Finding 2016-2)

The Treasurer's report for the month ended June 30, 2016 was not in agreement with amounts reflected in the general ledger.

Recommendation

Procedures to reconcile the bank accounts to the general ledger should be reviewed and revised, in order to insure they are in agreement on a monthly basis.

All cash receipts appeared to be properly deposited. (N.J.S.A.18A:17-34, 18A:17-9.1)

The Treasurer filed her reports in a timely manner.

Other Special Federal and/or State Projects

The District did not receive award for any federal or state special projects to be listed on Schedule A or Schedule B located in the CAFR.

Our audit of special projects indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved. There was only one local program with expenditures totaling \$2,040.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for special projects indicated no areas of noncompliance.

T.P.A.F. Reimbursement

Our audit of payroll charges did not indicate any TPAF wages and therefore, no reimbursement was required to be filed with the N.J. Department of Education. In addition, there were no federal programs awarded to the district.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website:

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html.

Current statute is posted on the New Jersey Legislature website at:

http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,800 for 2015-16.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained. Our examination did not reveal any exceptions with regard to purchases from vendors approved for state contract.

The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered. No exceptions were noted.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers without exception. The information that was included on the workpapers was verified.

The results of our procedures are presented in the Schedule of Audited Enrollment

The District maintained workpapers on the prescribed state forms or their equivalent.

The District's written procedures appeared to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2015-16 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review to identify the existence of any SDA grant agreements for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No SDA projects were noted.

There were no general fixed assets noted and therefore, no depreciation was reported during the year.

Follow-up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action was taken on the prior year finding, except as follows:

Finding 2015-1

With regard to prior year tuition adjustments from the Sterling Board of Education, documentation was not available to fully support the open purchases orders charged against the 2014-15 Budget.

Finding 2015-2

As of June 30, 2015, one general fund budgetary line item was over-expended, thus contributing to an overall general fund unassigned fund balance deficit.

Follow-up on Prior Years' Findings (Continued)

Finding 2015-3

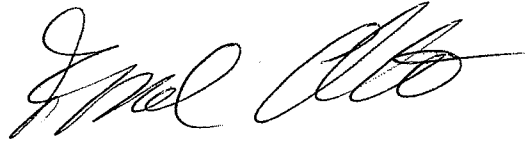
The Treasurer's report for the month ended June 30, 2015 was not in agreement with amounts reflected in the general ledger.

Acknowledgment

We received the complete cooperation of all the officials of the school district, and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

A handwritten signature in black ink, appearing to read 'Raymond Colavita', written in a cursive style.

Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant No. 915

SCHEDULE OF AUDITED ENROLLMENTS

**HI-NELLA SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015**

	2016-2017 APP. FOR STATE SCH. AID						SAMPLE FOR VERIFICATION						PRIVATE SCHOOLS FOR DISABLED			
	Reported On		Reported On		Errors		Sample		Verified per		Errors per		Reported On		Sample	
	A.S.S.A.		Workpapers				Selected From		Registers		Registers		A.S.S.A. as			
	On Roll	On Roll	On Roll	On Roll	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private	Sample for	Sample	Sample
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	Verification	Verified	Errors
Half Day Preschool																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten																
One																
Two																
Three																
Four																
Five																
Six																
Seven																
Eight																
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sp Ed - Elementary																
Sp Ed - Middle School																
Sp Ed - High School																
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc.-Regular																
Co. Voc.-Ft.Post Sec.																
Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error							<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>			

Note: Not Applicable, Sending District

SCHEDULE OF AUDITED ENROLLMENTS

**HI-NELLA SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported On A.S.S.A. as Low Income	Reported On Workpapers as Low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected From Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal												
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal												
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals												
Percentage Error												

TRANSPORTATION

	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	1	1		1	1	
Reg. - Special Ed.						
Transported - Non-Public						
Aid in Lieu - Non-Public						
Special Needs - Public	10	10		9	9	
Totals	11	11		10	10	
Percentage Error						

	Reported	Re-Calculated
Avg. Mileage - Regular Including Grade PK students	6.3	
Avg. Mileage - Regular Excluding Grade PK students	6.3	
Avg. Mileage - Special Ed with Special Needs	3.4	

SCHEDULE OF AUDITED ENROLLMENTS

HI-NELLA SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On A.S.S.A. as NOT Low Income</u>	<u>Report On Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

HI-NELLA SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 1

A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR	\$ <u>1,983,081</u>	(B)	
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	_____	(B1a)	
Transfer from Capital Reserve to Capital Projects Fund	_____	(B1b)	
Transfer from General Fund to SRF for PreK-Regular	_____	(B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	_____	(B1d)	
Decreased by:			
On-Behalf TPAF Pension & Social Security	_____	(B2a)	
Assets Acquired Under Capital Leases	_____	(B2b)	
 Adjusted 15-16 General Fund Expenditures [(B)+(B1s)-(B2s)]	 <u>1,983,081</u>	 (B3)	
 2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	 39,662	 (B4)	
Enter Greater of (B4) or \$250,000	250,000	(B5)	
Increased by: Allowable Adjustment*	<u>15,828</u>	(K)	
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]			\$ <u>265,828</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>(1,100,957)</u>	(C)	
Decreased by:			
Year-end Encumbrances	_____	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	_____	(C2)	Capital
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	_____	(C3)	Surplus
Other Restricted Fund Balances****	_____	(C4)	
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures	_____	(C5)	Other
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			\$ <u>(1,100,957)</u> (U1)

**HI-NELLA SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION**

SECTION 3

Restricted Fund Balance- Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ - (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	-	(C3)
Reserved Excess Surplus ***[(E)]	-	(E)
Total Excess Surplus [(C3) + (E)]	\$ <u> -</u>	(D)

Footnotes:

- * Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
 - (H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve-General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
 - (I) Sale & Lease-Back (Refer to the Audit Program Section II, Chapter 10);
 - (J1) Extraordinary Aid;
 - (J2) Additional Nonpublic School Transportation Aid;
 - (J3) Recognized current year School Bus Advertising Revenue; and
 - (J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$	<u> </u>	(H)
Sale & Lease-Back		<u> </u>	(I)
Extraordinary Aid		<u> 15,828 </u>	(J1)
Additional Nonpublic School Transportation Aid		<u> </u>	(J2)
Current Year School Bus Advertising Revenue Recognized		<u> </u>	(J3)
Family Crisis Transportation Aid		<u> </u>	(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$	<u> 15,828 </u>	(K)

- ** This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.
- *** Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 90030.
- **** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance and Regulatory Compliance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:			
Approved unspent separate proposal	\$	<u> </u>	
Sale/lease-back reserve		<u> </u>	
Capital reserve		<u> </u>	
Maintenance reserve		<u> </u>	
Emergency Reserve		<u> </u>	
Tuition reserve		<u> </u>	
School Bus Advertising 50% Fuel Offset Reserve - Current Year		<u> </u>	
School Bus Advertising 50% Fuel Offset Reserve - Prior Year		<u> </u>	
Impact Aid General Fund Reserve (Sections 8007 and 8008)		<u> </u>	
Impact Aid General Fund Reserve (Sections 8002 and 8003)		<u> </u>	
Other state/government mandated reserve		<u> </u>	
[Other Restricted Fund Balance not noted above] ****		<u> </u>	
Total Other Restricted Fund Balance	\$	<u> </u>	(C4)